

ELECTIONS—PAYMENT OF POLL TAX.

ATTORNEY-GENERAL'S DEPARTMENT,

RALEIGH, N. C., October 21, 1908.

MR. W. P. MANGUM TURNER, *Attorney at Law, Lexington, N. C.*

DEAR SIR:—Replying to your favor requesting an opinion as to whether certain parties who paid all of their taxes that were due before the first day of May, but whose poll tax, through the negligence of the sheriff or tax lister, was not demanded of them, should be allowed to vote, I beg to state that I am of the opinion that these parties cannot vote. Although the sheriff or tax lister was negligent, it was still their duty to see that they had paid their poll tax. Every man is presumed to know that his poll tax is due, and it is his duty to pay it without the demand being made upon him. If they cannot show a receipt for poll tax given before the first day of May, 1908, they cannot vote.

Very sincerely yours,

HAYDEN CLEMENT,

Assistant Attorney-General.

ELECTION LAW—RESIDENCE.

ATTORNEY-GENERAL'S DEPARTMENT,

RALEIGH, N. C., October 21, 1908.

HON. W. E. BREESE, *Brevard, N. C.*

DEAR SIR:—Replying to your favor, I beg to state that if a man left the State four years ago with the intention of returning, and who has always claimed this as his home, but has not paid his poll tax for last year, he cannot vote, although no poll tax was listed against him. While North Carolina would still be his home, the law requires that the poll tax be paid, and whether he was in or out of the State, I think, is immaterial. In order to still keep up his right to vote, he should have paid his poll tax for last year.

If a man lived in Jackson County until last January and had no poll tax listed against him there, but during April moved to Transylvania and had his name put on the tax list, and paid his poll tax for last year, I think that he would be entitled to vote in Transylvania County, because he has a receipt for poll tax for last year, and because he has lived in Transylvania County for the past six months, as required by the statute.

If a man resides in Transylvania County and his wife deserts him and lives in another county or State, he is still a resident of Transylvania County and has a right to vote in Transylvania County. The statute which provides that the residence of a married man